



3015 (02-09-04)

ANNUAL REPORT

OF

Name: LUCK MUNICIPAL WATER UTILITY

Principal Office: 401 MAIN STREET
P.O. BOX 315
LUCK, WI 54853

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LUCK MUNICIPAL WATER UTILITY**Utility Address:** 401 MAIN STREET

P.O. BOX 315

LUCK, WI 54853

When was utility organized? 1/1/1915**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS KATHY HANSON**Title:** CLERK-TREASURER**Office Address:**

401 MAIN STREET

P.O. BOX 315

LUCK, WI 54853

Telephone: (715) 472 - 2221**Fax Number:** (715) 472 - 2214**E-mail Address:** volclerk@lakeland.ws

Individual or firm, if other than utility employee, preparing this report:

Name: STEVEN A. SCHEIDLER**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** TRACEY AND THOLE,S.C.

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: GENE COOPER**Title:** CHAIRMAN**Office Address:**

401 MAIN STREET

P.O. BOX 315

LUCK, WI 54853

Telephone: (715) 472 - 2221**Fax Number:** (715) 472 - 2214**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: STEVEN A. SCHEIDLER**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** TRACEY AND THOLE, S.C.
502 SECOND STREET
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 3/7/2001**Period covered by most recent audit:** 2000

Names and titles of utility management including manager or superintendent:

Name: MS KATHY HANSON**Title:** CLERK-TREASURER**Office Address:**401 MAIN STREET
P.O. BOX 315
LUCK, WI 54853**Telephone:** (715) 472 - 2221**Fax Number:** (715) 472 - 2214**E-mail Address:**

Name of utility commission/committee: WATER COMMISSION

Names of members of utility commission/committee:

MR EUGENE COOPER, CHAIRMAN

MR KYLE JOHANSEN

MR BRUCE PLOMSKI

MR DAVID RASMUSSEN

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	107,563	108,202	1
Operating Expenses:			
Operation and Maintenance Expense (401)	69,347	61,818	2
Depreciation Expense (403)	18,884	18,365	3
Amortization Expense (404)	0	0	4
Taxes (408)	18,004	17,668	5
Total Operating Expenses	106,235	97,851	
Net Operating Income	1,328	10,351	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,328	10,351	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,437	4,652	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,437	4,652	
Total Income	4,765	15,003	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	4,765	15,003	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	58	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	58	0	
Net Income	4,707	15,003	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	114,679	99,676	19
Balance Transferred from Income (433)	4,707	15,003	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	119,386	114,679	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	3,437	4
Total (Acct. 419):	3,437	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	107,563	0	0	0	107,563	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	107,563	0	0	0	107,563	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,005,790	954,468	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	282,033	268,335	2
Net Utility Plant	723,757	686,133	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	60,711	54,378	6
Special Funds (125)	0	0	7
Total Other Property and Investments	60,711	54,378	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	47,080	34,348	8
Temporary Cash Investments (132)	27,469	26,364	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	14,628	16,010	11
Other Accounts Receivable (143)	30,004	32,225	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	5,997	6,314	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	125,178	115,261	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	909,646	855,772	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	268,612	251,343	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	119,386	114,679	23
Total Proprietary Capital	387,998	366,022	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	16,000	0	26
Total Long-Term Debt	16,000	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	671	880	28
Payables to Municipality (233)	30,004	32,225	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	58	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	30,733	33,105	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	474,915	456,645	38
Total Liabilities and Other Credits	909,646	855,772	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,005,790	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,005,790	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	282,033	0	0	0	9
Total Accumulated Provision	282,033	0	0	0	
Net Utility Plant	723,757	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	268,335				268,335	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	18,884				18,884	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	682				682	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	19,566	0	0	0	19,566	13
Debits during year						14
Book cost of plant retired	4,780				4,780	15
Cost of removal	1,088				1,088	16
Other debits (specify):						17
					0	18
Total debits	5,868	0	0	0	5,868	19
Balance End of Year	282,033	0	0	0	282,033	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	5,997	6,314	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	5,997	6,314	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	251,343	1
Changes during year (explain):		
CDBG PROJECT AT 1ST&MAIN-LOCAL SHARE PAID BY GEN. FUND	17,269	2
Balance end of year	268,612	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
G.O. PROM NOTE 12/6/01	12/06/2001	12/06/2011	5.50%	16,000	1
Total for Account 224				16,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	18,004	2
Charged electric department expense		3
Charged sewer department expense	261	4
Other (explain):		
NONE		5
Total Accruals and other credits	18,265	
Taxes paid during year:		
County, state and local taxes	15,339	6
Social Security taxes	2,793	7
PSC Remainder Assessment	133	8
Other (explain):		
NONE		9
Total payments and other debits	18,265	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
PN DATED 12/6/01	0	58		58	3
Subtotal	0	58	0	58	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	58	0	58	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	456,645	0	0	0	0	456,645	1
Add credits during year:							
For Services	8,948					8,948	2
For Mains	1,280					1,280	3
Other (specify):							
HYDRANTS	8,042					8,042	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	474,915	0	0	0	0	474,915	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	177,818					177,818	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
WATER TOWER PAINTING FUND	60,711	2
Total (Acct. 124):	60,711	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	14,628	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	14,628	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	30,004	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	30,004	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
SEWER SHARE OF QUARTERLY BILLINGS	30,004	16
Total (Acct. 233):	30,004	
Other Deferred Credits (253):		
NONE		17
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	980,129	0	0	0	980,129	1
Materials and Supplies	6,155	0	0	0	6,155	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	275,184	0	0	0	275,184	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	465,780	0	0	0	465,780	6
Other (specify):						
NONE					0	7
Average Net Rate Base	245,320	0	0	0	245,320	
Net Operating Income	1,328	0	0	0	1,328	8
Net Operating Income as a percent of Average Net Rate Base	0.54%	N/A	N/A	N/A	0.54%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	259,977	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	117,032	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	377,009	
Net Income		
Net Income	4,707	5
Percent Return on Proprietary Capital	1.25%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NO EXTENSION, MAJOR REPLACEMENTS AS NOTED IN OTHER FOOTNOTES IN
REPORT

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

G.O. PROMISSORY NOTE 12/6/01 \$16,000 FOR MAJOR PLANT REPLACEMENT

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Contributions in Aid of Construction (Account 271) (Page F-17)

SERVICE CONNECTIONS FROM CUSTOMERS \$1,000

FIRST AND MAIN PROJECT:

SERVICE CONNECTIONS PAID BY CDBG GRANT \$7,948

MAINS PAID BY CDBG GRANT \$1,280

HYDRANTS PAID BY CDBG GRANT \$8,042

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

no response; sent item, per request, to 2002 auditor. Check again in 2002 report. 2/22/03 ele

1/23/03:

Dear Ms. Hanson:

Our records indicate we have not received a response to the item below. Mr. Peter Leege is no longer with our office. Responses may be emailed to elaine.engelke@psc.state.wi.us

In the footnotes of the Water Mains schedule on page W-15 it is explained that "NO ADDITIONS TO MAINS, COSTS CHARGED TO MAIN ACCOUNT IN THE 1ST & MAIN PROJECT WERE FOR OFFSET PACKAGE". Please provide a detailed explanation of what this offset package is.

-----Original Message-----

From: Leege, Peter PSC

Sent: Monday, July 29, 2002 12:41 PM

To: 'volclerk@lakeland.ws'

Subject: Review letter for # 3220, Luck Municipal Water utility.

Dear Ms. Hanson:

The Public Service Commission staff has completed its analytical review of your 2001 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors, and also to identify significant fluctuations from prior years data that are not sufficiently explained in the annual report. The analytical review identified the following issue:

In the footnotes of the Water Mains schedule on page W-15 it is explained that "NO ADDITIONS TO MAINS, COSTS CHARGED TO MAIN ACCOUNT IN THE 1ST & MAIN PROJECT WERE FOR OFFSET PACKAGE". Please provide a detailed explanation of what this offset package is.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me by email or by telephone at (608) 267-9198. Please respond within 30 days of this email. If we have no questions regarding your response, you can consider the review closed.

Pete Leege

Financial Specialist

Division of Water, Compliance and Consumer Affairs

Public Service Commission of Wisconsin

610 North Whitney Way

PO Box 7854

Madison, WI 53707-7854

Phone: (608) 267-9198

Peter.Leege@psc.state.wi.us

FINANCIAL SECTION FOOTNOTES

Fax: (608) 266-3957

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	106,123	1
Total Sales of Water	106,123	
Other Operating Revenues		
Forfeited Discounts (470)	197	2
Other Water Revenues (474)	1,243	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,440	
Total Operating Revenues	107,563	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	38,509	5
General Operating Expenses (680-690)	30,838	6
Total Operation and Maintenance Expenses	69,347	
Other Operating Expenses		
Depreciation Expense (403)	18,884	7
Amortization Expense (404)		8
Taxes (408)	18,004	9
Total Other Operating Expenses	36,888	
Total Operating Expenses	106,235	
NET OPERATING INCOME	1,328	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	2	96	220	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	96	220	
Metered Sales to General Customers (461)				
Residential	373	18,165	39,872	4
Commercial	75	6,508	10,004	5
Industrial	13	1,475	2,865	6
Total Metered Sales to General Customers (461)	461	26,148	52,741	
Private Fire Protection Service (462)	6		2,583	7
Public Fire Protection Service (463)	1		45,309	8
Other Sales to Public Authorities (464)	12	5,100	5,270	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	482	31,344	106,123	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	45,309	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	45,309	
Forfeited Discounts (470):		
Customer late payment charges	197	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	197	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	735	7
Other (specify):		
CONNECTION FEES AND EQUIPMENT RENTAL	508	8
Total Other Water Revenues (474)	1,243	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	25,526	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	4,479	3
Chemicals (630)	4,319	4
Supplies and Expenses (640)	2,720	5
Repairs of Water Plant (650)	668	6
Transportation Expenses (660)	797	7
Total Plant Operation and Maintenance Expenses	38,509	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	11,014	8
Office Supplies and Expenses (681)	3,163	9
Outside Services Employed (682)	1,850	10
Insurance Expense (684)	1,969	11
Employees Pensions and Benefits (686)	12,366	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	476	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	30,838	
Total Operation and Maintenance Expenses	69,347	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		15,339	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		261	2
Net property tax equivalent		15,078	
Social Security		2,793	3
PSC Remainder Assessment		133	4
Other (specify): NONE			5
Total tax expense		18,004	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217218				3
County tax rate	mills		4.857876				4
Local tax rate	mills		8.142574				5
School tax rate	mills		8.168320				6
Voc. school tax rate	mills		1.411504				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.797492				10
Less: state credit	mills		1.060334				11
Net tax rate	mills		21.737158				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.142574				14
Combined School Tax Rate	mills		9.579824				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.722398				17
Total Tax Rate	mills		22.797492				18
Ratio of Local and School Tax to Total	dec.		0.777384				19
Total tax net of state credit	mills		21.737158				20
Net Local and School Tax Rate	mills		16.898112				21
Utility Plant, Jan. 1	\$	954,467	954,467				22
Materials & Supplies	\$	6,314	6,314				23
Subtotal	\$	960,781	960,781				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	960,781	960,781				26
Assessment Ratio	dec.		0.920734				27
Assessed Value	\$	884,624	884,624				28
Net Local & School Rate	mills		16.898112				29
Tax Equiv. Computed for Current Year	\$	14,948	14,948				30
Tax Equivalent per 1994 PSC Report	\$	15,339					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	15,339					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	300		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	23,845		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	24,145	0	
PUMPING PLANT			
Land and Land Rights (320)	598		12
Structures and Improvements (321)	17,715		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	26,093		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	44,406	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,581		23
Total Water Treatment Plant	1,581	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	940		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			300	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			23,845	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	24,145	
PUMPING PLANT				
Land and Land Rights (320)			598	12
Structures and Improvements (321)			17,715	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			26,093	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	44,406	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,581	23
Total Water Treatment Plant	0	0	1,581	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			940	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	217,233		26
Transmission and Distribution Mains (343)	439,994	2,558	27
Fire Mains (344)	0		28
Services (345)	80,328	21,832	29
Meters (346)	33,534	1,607	30
Hydrants (348)	69,897	25,817	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	841,926	51,814	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	3,920		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	5,871		36
Transportation Equipment (373)	8,250		37
Other General Equipment (379)	24,369	4,288	38
Other Tangible Property (390)	0		39
Total General Plant	42,410	4,288	
Total utility plant in service directly assignable	954,468	56,102	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	954,468	56,102	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			217,233 26
Transmission and Distribution Mains (343)			442,552 27
Fire Mains (344)			0 28
Services (345)	2,325		99,835 29
Meters (346)	455		34,686 30
Hydrants (348)	2,000		93,714 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	4,780	0	888,960
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			3,920 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			5,871 36
Transportation Equipment (373)			8,250 37
Other General Equipment (379)			28,657 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	46,698
Total utility plant in service directly assignable	4,780	0	1,005,790
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	4,780	0	1,005,790

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			3,891	3,891	1
February			3,261	3,261	2
March			3,640	3,640	3
April			3,441	3,441	4
May			3,501	3,501	5
June			3,213	3,213	6
July			4,163	4,163	7
August			3,675	3,675	8
September			3,229	3,229	9
October			3,273	3,273	10
November			3,336	3,336	11
December			3,194	3,194	12
Total annual pumpage	0	0	41,817	41,817	
Less: Water sold				31,344	13
Volume pumped but not sold				10,473	14
Volume sold as a percent of volume pumped				75%	15
Volume used for water production, water quality and system maintenance				332	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				332	19
Volume pumped but unaccounted for				10,141	20
Percent of water lost				24%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				223	23
Date of maximum: 7/9/2001					24
Cause of maximum:					25
DRY WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				64	26
Date of minimum: 11/17/2001					27
Total KWH used for pumping for the year				61,478	28
If water is purchased: Vendor Name: NOT APPLICABLE					29
Point of Delivery: NOT APPLICABLE					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
HIGHWAY 48 AND DUNCAN STREE 2		119	10	396,000	Yes	1
ROBERTSON ROAD	3	115	10	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NUMBER 2	NUMBER 3		1
Location	Y 48 AND DUNCAN STREET	ROBERTSON ROAD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE N.W.	PEERLESS		5
Year Installed	1961	1977		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	250	500		8
Pump Motor or Standby Engine Mfr	U.S.	G.E.		10
Year Installed	1961	1977		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	40		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NUMBER 1	NUMBER 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1914	1978	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	110	132	10
			11
Total capacity in gallons (actual)	40,000	250,000	12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14
			15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16
			17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3960	0.7200	20
			21
Is a corrosion control chemical used (yes, no)?	Y	Y	22
			23
Is water fluoridated (yes, no)?	Y	Y	24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	955	0	0	0	955
M	D	6.000	34,032	0	0	0	34,032
M	D	8.000	12,804	0	0	0	12,804
Total Within Municipality			47,791	0	0	0	47,791
Total Utility			47,791	0	0	0	47,791

1
2
3

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	369	0	31	0	338		1
M	1.000	71	33	0	0	104		2
M	1.250	1	0	0	0	1		3
M	1.500	3	0	0	0	3		4
M	2.000	3	0	0	0	3		5
M	4.000	5	0	0	0	5		6
M	6.000	2	0	0	0	2		7
Total Utility		454	33	31	0	456	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	474	24	13	0	485	43	1
1.000	16	0	0	0	16	3	2
1.250	2	0	0	0	2	0	3
1.500	10	0	0	0	10	0	4
2.000	4	0	0	0	4	0	5
Total:	506	24	13	0	517	46	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	364	57	8	6	0	50	485	1
1.000	0	11	1	2	0	2	16	2
1.250	0	0	1	0	0	1	2	3
1.500	2	2	2	1	0	3	10	4
2.000	0	2	0	2	0	0	4	5
Total:	366	72	12	11	0	56	517	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	105	8	8		105	2
Total Fire Hydrants	105	8	8	0	105	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	105
Number of distribution system valves end of year:	121
Number of distribution valves operated during year:	65

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

CHEMICALS ACCOUNT-COST UP DUE TO RESTOCKING SUPPLIES

Water Utility Plant in Service (Page W-08)

FIRST AND MAIN PROJECT CAPITALIZED DURING 2001. HYDRANTS \$16,085 AND MAINS \$2,558 FUNDED 50% BY CDBG AND 50% CPIBM.

LAKE STREET PROJECT CAPTILIZED DURING 2001. SERVICES 5,198; HYDRANTS 9,732; COSTS TO REMOVE HYDRANTS 1,088. PROJECT FUNDED BY ASSUMING LONG-TERM DEBT IN AMOUNT OF \$16,000

OTHER GENERAL EQUIPMENT: TRENCH BOX SAFETY SYSTEM \$4288

Water Mains (Page W-15)

NO ADDITIONS TO MAINS, COSTS CHARGED TO MAIN ACCOUNT IN THE 1ST&MAIN PROJECT WERE FOR OFFSET PACKAGE

Water Services (Page W-16)

TWO NEW 1" SERVICES-KYLE HOHANSEN \$739-HOOKUPS WERE CHARGED

LAKE STREET PROJECT =REPLACED SIX 3/4 WITH ONE INCH \$5198 NEW REMOVED \$450

1ST AND MAIN PROJECT REPLACED 25 3/4 WITH ON INCH COPPER, NEW \$15894 AND REMOVED \$1875
